

## Appendix B – FOOD ALLOWANCE AND COST REPORT

This appendix contains the Food Allowance and Cost Report prescribed in Chapter 7 of this manual.

### 1. *Definitions*

a. For purposes of this report, the following definitions apply:

(1) Meal conversion - The procedure for translating meals served to **man-days** actually fed (see paragraph **VII-B.3.a** of this manual).

(2) Per capita consumption cost - The average cost of food used to feed one man for one day. It is obtained by dividing the cost of food served by the man days fed.

(3) Per capita daily food allowance - The amount determined for menu planning in accordance with the provisions of DoD Directive 1338.10. This, is the monetary value of the daily food allowance for one man.

(4) Absentee rate - The ratio of absentees (the man days entitled to be fed subsistence-in-kind minus the equivalent man days fed as determined by the meal conversion procedure) to the man days entitled to be fed **subsistence-in-kind**.

(5) Subsistence-in-kind - Meals provided enlisted members at Government expense.

(6) Combat conditions - Deployment both offensive and defensive to engage opposing forces.

b. Definitions of the following terms are set forth in the DoD Military Pay and Allowance Entitlements Manual:

(1) "When rations in kind are not available."

(2) "When permission to mess separately is granted" (commuted rations).

(3) "When assigned to duty under emergency conditions."

(4) "Being subsisted at Government expense."

(5) "Pro-rata allowance."

c. Definitions of "basic daily food allowance," "supplemental food allowance," and "special food allowance" are set forth in DoD Directive 1338.10.

### 2. *Instructions for Completing the Food Allowance and Cost Report*

a. The category for Item I of the report format, "Personnel Entitled to Subsistence-in-Kind," is defined in the DoD Military Pay and Allowance

Entitlements Manual. Each dining facility will be included either under Item H or Item HI. **Appropriated** fund dining facilities authorized to feed a supplemental food allowance under the provisions of DoD Directive 1338.10 **will** be included in Item III. Enlisted members are "afloat" between dates of embarkation and disembarkation; otherwise, they are "ashore." When ashore they are in "CONUS" only within the **conterminous** forty-eight States; otherwise, they are "overseas." Item IV consists of the special food allowance categories authorized during the reporting period. Item V **covers** excess cost to **normal** feeding **such** as forced issues, rotation of **B** or operational rations, new food items, etc.

b. The net number of man days for enlisted personnel entitled to **subsistence-in-kind** is developed on the Personnel Data Reconciliation (Supplement 1).

c. Man days fed is developed from the meal count and meal conversion procedures in paragraph **VII-B.3** of this manual. In Item I of the report format **total** man days fed must be reduced by man days fed on a reimbursable basis to arrive at net man days fed.

d. Absentee rates are calculated from Items b. and c., above (Item b minus Item c divided by **Item b**).

e. Amount earned is the monetary value of the food allowance multiplied by the man days fed (**paragraph VII-B.3.b**).

f. Per capita daily food allowances are determined by dividing amount earned, Item e., above, by the number of days in the quarter being reported. It is **not** predetermined and used to calculate amount earned.

g. Costs of food served will be determined as set forth in paragraph **VII-B.4** of this manual. Food written off through "surveys" and the cost of food transferred will be used to adjust cost of food served.

h. Per capita consumption cost is cost of food served, **Item g.**, above, divided by man days fed, **Item c.**, above.

i. Supplement 1 is to be developed from the military enlisted personnel data system using the status classifications available in the system and the **meal** count and conversion **procedures** in paragraphs **VII-B.3.a** and **VII-B.3.b** of this manual.

j. The quarterly report will be the sum of the three months data, **with** rates and ratios for the entire quarter.

k. The data required by this manual are to be developed for each appropriated fund dining facility, but the data collection may be centralized **and** conducted outside the individual dining facility.

\_\_\_\_\_  
(Military Service)

FOOD ALLOWANCE AND COST REPORT

\_\_\_\_\_  
(Quarter) (Year)

	Net No. Man- Days Entitled'	Net Man- Days Fed <sup>1</sup>	Absentee Rate
1. Personnel Entitled to	_____		
Subsistence-in-kind:			
(item III, Supplement 1)			
A. Ashore (CONUS)	_____		
B. Ashore (O/S)	_____		
c. Afloat	_____		
TOTAL	_____		

	Man-Days Fed <sup>2</sup>	Amount Earned	Per Capita Daily Food Allowance	Cost of Food Served <sup>3</sup>	Per Capita Consumption Costa
11. Basic Food Allowance					
A. Ashore (CONUS)	_____			_____	
B. Ashore (O/s)	_____			_____	
C. Afloat	_____			_____	
SUBTOTAL	_____			_____	

III. Supplemental Food Allowances					
A. Ashore (CONUS)	_____			_____	
B. Ashore (O/S)	_____			_____	
C. Afloat	_____			_____	
SUBTOTAL	_____			_____	

IV. Special Food Allowance					
(See Supplement 2)					
SUBTOTAL	_____			_____	

V. Other Programs					
(See Supplement 3)				_____	
SUBTOTAL				_____	
TOTAL	_____			_____	

<sup>1</sup> Includes only those enlisted members of reporting service not fed on a reimbursable basis.  
<sup>2</sup> I ncludes all personnel fed, regardless of category of entitlement (see paragraph VII. A. 3. c of this manual).  
<sup>3</sup> Cost of food served will include only the cost of normal feeding, excess cost such as: forced issues, rotation of B or operational rations, new food items, etc. will be separated out and reported in section V, other programs and supplement 3.

Supplement 1

Personnel Data Reconciliation

	Ashore (CONUS)	Ashore (O/s)	Afloat
I. Net number man-days enlisted personnel entitled to subsistence-in-kind			
II. Plus:			
A. Daily food allowance fed enlisted personnel attached:			
1. Army			
2. Navy			
3. Marine Corps			
4. Air Force			
B. Payroll deduction			
C. Cash payment			
D. Other (explain)			
111. Gross number entitled to subsist :			

Supplement 2

Categories for Special Food Allowance

Category <sup>1</sup>	Meals Fed	Meal Rate	Cost of Meals Served	Per Capita Consumption cast
A. Operational feeding				
1. Meal, combat, individual				
2. Packet, LRP				
3. Meals, UNC, 25 man				
B. Flight feeding				
1. Sandwich meal				
2. Lower Caloric Meal				
3. Meal Flight, Cooked, Frozen				
4. Food packet, in-flight				
5. Bite size meal				
6. Bulk issue				
7. High protein				
8. Snack meal				
9. Cooked therapeutic in flight meals				
C. Submarine feeding				
D. Troop train feeding				
E. Contract feeding				
F. Other (Explain)				
TOTAL				

<sup>1</sup> If only one category of special food allowance is applicable, it may be listed directly on the basic report and this supplement not used. Otherwise, the TOTAL line should be carried forward to the basic report,

Supplement 3

Categories for Other Programs

	No. Used Served	unit cost	Total Cost
A. Ration supplement			
1. Sundries pack			
2. Air station			
3. Beverage pack			
B. KATUSA Kit			
C. ROK military personnel			
D. POW meal			
E. RVN Interpreter			
F. Food packet, survival			
G. Hospital retired			
H. Korean augmentation US Army	XXX	XXX	
I. Support of FWMAF programs	XXX	XXX	
J. Pm-stocked water & meals	XXX	XXX	
K. Subsistence losses	XXX	XXX	
L. Change in inventory level	XXX	XXX	
M. Testing and evaluation of new food items	XXX	XXX	
N. Rotation of "B" ration item	XXX	XXX	
O. Other (Explain)			
OTHER PROGRAM TOTAL			\$1

<sup>1</sup> Only total coat is carried forward to basic report. No additional reporting requirements should be ievied to obtain "actual" data. Current estimating procedures should continue in effect.